



## SHIVKAMAL IMPEX LIMITED

Regd. Office: Ground Floor, Block-P-7, Green Park (Extn.) New Delhi-110016  
Tel: 011-26192964, e-mail: siv\_kamal@yahoo.com, info@shivkamalimpex.com  
CIN: L52110DL1985PLC019893

Ref. No.: SKIL/2017-18/85

To

Date: September 7, 2017

**Listing Operations**

BSE Ltd  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Scrip Code: 539683**

**Sub: Unaudited Financial Results of the Company for the quarter ended June 30, 2017**

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

- Unaudited Financial Results of the Company for the quarter ended June 30, 2017;
- Limited Review Report by M/s. Jain Arun & Co., Chartered Accountants (Firm Registration No. 011158N), Statutory Auditors of the Company for the quarter ended June 30, 2017.

The above results will be published in the newspapers shortly.

You are requested to take the same on record and oblige.

Thanking You  
Yours faithfully,

For Shivkamal Impex Limited

Manu Jain  
Chief Financial Officer



**SHIVKAMAL IMPEX LIMITED**  
Ground Floor, Block-P-7, Green Park (Extn. J) New Delhi-110016  
CIN: L52110DL1985PLC019893

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2017 (Rs. in Lacs)					
S. No.	Particulars	3 Months ended on 30.06.2017	Preceding 3 Months ended 31.03.2017	Corresponding 3 Months ended in the previous year 30.06.2016	Previous Accounting Year ended 31.03.2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Revenue from operations	7.08	5.87	10.28	30.99
II.	Other income	-	-	-	0.08
	<b>Total Revenue (I + II)</b>	<b>7.08</b>	<b>5.87</b>	<b>10.28</b>	<b>31.07</b>
IV.	Expenses:				
a)	Cost of materials consumed	-	-	-	-
b)	Purchases of Stock-in-Trade	-	-	-	-
c)	Change in inventories of finished goods, Stock-in-trade & Work-in-progress	-	-	-	-
d)	Employee benefits expense	1.52	1.49	1.77	6.90
e)	Finance costs	-	-	-	-
f)	Depreciation and amortisation expense	-	-	-	-
g)	Other expenses	0.02	-	0.03	0.00
	<b>Total expenses (IV)</b>	<b>1.54</b>	<b>1.49</b>	<b>1.80</b>	<b>6.90</b>
V.	Profit/(Loss) before exceptional items and tax	5.54	4.38	8.48	24.17
VI.	Exceptional items	1.88	3.29	5.40	18.70
VII.	Profit/(Loss) before tax (V - VI)	3.66	1.09	3.08	5.47
VIII.	Tax expense:				
(1)	Current tax	-	-	-	-
(2)	Deferred tax	0.58	1.02	1.67	6.01
IX.	Profit/(Loss) for the period from continuing operations (VII-VIII)	3.08	0.07	1.41	0.46
X.	Profit/(Loss) from discontinued operations	1.30	2.27	3.73	12.78
XI.	Tax expense of discontinued operations	-	-	-	-
XII.	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	1.30	2.27	3.73	12.78
XIII.	Profit/(Loss) for the period (IX + XII)	4.38	2.34	5.14	13.24
XIV.	Other Comprehensive Income				
A	Items that will not be reclassified to profit or loss				
(a)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B	Items that will be reclassified to profit or loss				
(a)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII + XIV)	4.38	2.34	5.14	13.24
XVI.	Earnings per equity share:				
(a)	Basic	Rs. 0.13	Rs. 0.25	Rs. 0.37	Rs. 1.27
(b)	Diluted	Rs. 0.13	Rs. 0.25	Rs. 0.37	Rs. 1.27
XVII.	Earnings per equity share (for discontinued operation)				
(a)	Basic	-	-	-	-
(b)	Diluted	-	-	-	-
XVIII.	Earnings per equity share (for discontinued & continuing operations)				
(a)	Basic	Rs. 0.13	Rs. 0.25	Rs. 0.37	Rs. 1.27
(b)	Diluted	Rs. 0.13	Rs. 0.25	Rs. 0.37	Rs. 1.27

**Notes to Financial Results -**

- The above Financial Results have been taken on record and approved by the Board of Directors at their meeting held on September 7, 2017. The Financial Results for the quarter ended June 30, 2017 has been subjected to Limited Review by M/s. Jain Anand & Co., Chartered Accountants (Firm Registration No.011158N), Statutory Auditors of the Company.
- The Company has adopted Indian Accounting Standard (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The date of transition to Ind AS is April 1, 2017 and accordingly these Financial Results have been prepared in accordance with the recognition and measurement principles laid down in IndAS-34 'Interim Financial Reporting' and other accounting principles generally accepted in India. There is no impact of transition due to no differences arose while complying with Ind AS.
- These quarterly Financial Results may require adjustment before constituting the final financial statements for the year ending March 31, 2018 due to change in Financial Standards or interpretation issued by MCA or changes in the use of 1 or more optional exemptions from full retrospective application as permitted under IndAS 101.
- The Financial Results are available for perusal on the Company's Website [www.shivkamalimpex.com](http://www.shivkamalimpex.com) as well as on the Stock Exchange's Website [www.bseindia.com](http://www.bseindia.com).
- The Company's operation predominantly comprises of only one segment, therefore the figures shown above relates to that segment.
- Figures of previous period have been regrouped/reclassified, whenever necessary, to make them comparable.
- The IndAS compliant Financial Results pertaining to quarter ended June 30, 2016 have not been subject to Limited Review or Audit. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of the results.

For SHIVKAMAL IMPEX LIMITED

Place: New Delhi  
Date: 07.09.2017



(Signature)  
(JAIN ANAND)  
DIRECTOR



*Jain Arun & Co.*  
CHARTERED ACCOUNTANTS

R-15, 2 Floor, Rita Block, Shakarpur, Delhi-110052  
Ph. 22433279 Mobile: 9810112022  
email: arunjain@sfyc.com, Website: jainarun.co

**Limited Review Report on Quarterly Financial Results of Shivkamal Impex Limited (the Company) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors  
Shivkamal Impex Limited**

We have reviewed the accompanying statement of Unaudited quarterly Financial Results of **M/s. Shivkamal Impex Limited** (the Company) for the quarter ended June 30, 2017 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of Directors. Our responsibility is to express an opinion on these financial results based on our review of the Financial Results which were prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34- Interim Financial Reporting specified under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 (Review of Interim Financial Information performed by the Independent Auditor of the Entity) issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date : September 7, 2017  
Place : New Delhi**



**For Jain Arun & Co.  
Chartered Accountants  
Firm Registration No- 011158N**

**CA. Arun Kumar Jain  
Partner  
M. No. 089862**